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Property tax clarity, and then confusion, across state

WILL PREPAYMENT PAY OFF? MAYBE

Residents line up to prepay 2018 property taxes at the Summit tax collector's office on Wednesday. *Alexandra Pais, for The Star-Ledger*

As Christie orders towns to accept payments for 2018 bills, IRS note adds uncertainty

Brent Johnson *For The Star-Ledger*

New Jersey homeowners hoping to pay next year's property tax bills before the new federal tax law kicks in got a last-minute boost Wednesday from Gov. Chris Christie.

The outgoing governor issued an executive order requiring that all municipalities accept 2018 property tax payments and allow taxpayers to claim them on their 2017 returns as long as they are postmarked before the end of the day Sunday.

But the IRS on Wednesday said taxpayers could prepay their 2018 property taxes only if they have already received a tax assessment from their local government, an announcement that threatened to add confusion for some.

Christie's order is designed to help taxpayers temporarily minimize the impact of the federal law signed last week by President Donald Trump — which will limit the amount in property taxes that homeowners in New Jersey and other high-tax states can deduct from their federal income taxes beginning Jan. 1.

"The action I took today will ensure that local governments are flexible and accommodating of their local property taxpayers as we transition to the new federal tax code for 2018," Christie said in a statement. "This executive order requires local officials to dedicate the resources and staffing to serve New Jerseyans who are planning in this way for their families and their futures."

How the IRS announcement would affect New Jersey is unclear. Christie's office and the state Department of Community Affairs did not immediately return messages seeking comment.

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'Absolutely nonstop': N.J. tax collector offices see surge in traffic. PAGE 10

WASHINGTON

Insiders: Trump may turn on Flynn

Lawyers set to depict former security adviser as a liar if he points finger at president

Carol D. Leonnig *Washington Post*

President Donald Trump's legal team plans to cast former national security adviser Michael Flynn as a liar seeking to protect himself if he accuses the president or his senior aides of any wrongdoing, according to three people familiar with the strategy.

The approach would mark a sharp break from Trump's previously sympathetic posture toward Flynn, whom he called a "wonderful man" when Flynn departed the White House in February. Earlier this month, the president did not rule out a possible pardon for Flynn, who is cooperating with special counsel Robert Mueller's investigation into Russian interference in the 2016 election.

Attorneys for Trump and his top advisers have privately expressed confidence that Flynn does not have any evidence that could implicate the president or his White House team. But since Flynn's cooperation agreement with prosecutors was made public earlier this month, the administration has been strategizing how to neutralize him in case the former national security adviser does make any claims.

Flynn is the most senior former Trump adviser known to be providing information to Mueller's team. The lenient terms of his plea agreement suggest he has promised significant information to investigators,

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Former national security adviser Michael Flynn is cooperating with the investigation into Russian interference in the 2016 election. *Ting Shen, Xinhua*

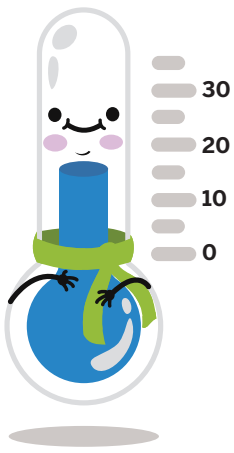
WEATHER

It's enough to make your blood run cold: Forecasts call for highs in the 20s and wind chills below zero

Get those extra blankets ready, New Jersey. It's going to feel like an ice box for the next several days, with highs stuck in the 20s and morning lows plunging into the teens and even below.

Making it worse: A light breeze will push wind-chill readings into the single digits across much of New Jersey, with some wind chills going down to 5 to 10 degrees below zero this morning.

Blame Canada: You can blame this frigid December weather on a huge mass of Arctic air that moved south.



What's in store

Forecasters from the National Weather Service say these bitter cold temperatures — which are averaging 15 to 20 degrees below average for this time of year — will remain in place today and Friday, then drop again on Monday, Tuesday and Wednesday.

Saturday's temperatures will moderate a bit, getting closer to the freezing mark, but they will still be cold as a potential coastal storm develops. Depending on the track of that storm, forecasters say, parts of New Jersey and New York could get snow on Saturday into Saturday night.

Get used to it

This could be the longest cold snap in New Jersey in nearly three years, according to monthly data from the National Weather Service.

In February 2015, the state's main climate station — Newark Liberty International Airport — had a streak of eight straight days in which the high temperature was below the freezing mark, and some of the nighttime lows dipped as cold as 2 to 3 degrees. On the ninth day, it reached 32 degrees, but the low that day was 7 degrees. During the cold spell that month, high temperatures ranged from 21 degrees to 31 degrees each day from Feb. 13 through Feb. 18.

— Len Melisurgo

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† Items compared to leading home improvement retailers based on product's specifications in October 2017